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ABSTRACT

The general purpose of the occupational analysis is to provide workable, basic information dealing with the many and varied duties performed in the bookkeeping occupation. The document opens with a brief introduction followed by a job description. The bulk of the document is presented in table form. Eight duties are broken down into a number of tasks and for each task a two-page table is presented, showing on the first page: tools, equipment, materials, objects acted upon; performance knowledge (related also to decisions, cues and errors); safety--hazard; and on the second page; science; math--number systems; and communications (performance modes, examples, and skills and concepts). The duties include: preparing payroll, cash receipts, and accounts payable; recording accounts receivable; reconciling bank statement; maintaining inventory control records; performing cash disbursements function; and assisting in preparation of financial statements. A list of office safety hazards is appended. (BP)

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Occupational Analysis

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BOOKKEEPER

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Instructional Materials Laboratory
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AN ANALYSIS OF THE BOOKKEEPING OCCUPATION

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FOREWORD

The occupational analysis project was conducted by The Instructional Materials Laboratory, Trade and Industrial Education, The Ohio State University in conjunction with the State Department of Education, Division of Vocational Education pursuant to a grant from the U.S. Office of Education.

The Occupational Analysis project was proposed and conducted to train vocational educators in the techniques of making a comprehensive occupational analysis. Instructors were selected from Agriculture, Business, Distributive, Home Economics and Trade and Industrial Education to gain experience in developing analysis documents for sixty-one different occupations. Representatives from Business, Industry, Medicine, and Education were involved with the vocational instructors in conducting the analysis process.

The project was conducted in three phases. Phase one involved the planning and development of the project strategies. The analysis process was based on sound principles of learning and behavior. Phase two was the identification, selection and orientation of all participants. The training and workshop sessions constituted the third phase. Two-week workshops were held during which teams of vocational instructors conducted an analysis of the occupations in which they had employment experience. The instructors were assisted by both occupational consultants and subject matter specialists.

The project resulted in producing one hundred two trained vocational instructors capable of conducting and assisting in a comprehensive analysis of various occupations. Occupational analysis data were generated for sixty-one occupations. The analysis included a statement of the various tasks performed in each occupation. For each task the following items were identified: tools and equipment; procedural knowledge; safety knowledge; concepts and skills of mathematics, science and communication needed for successful performance in the occupation. The analysis data provided a basis for generating instructional materials, course outlines, student performance objectives, criterion measures as well as identifying specific supporting skills and knowledge in the academic subject areas.

PREFACE

When considering the position of bookkeeper in relation to the development of duties and tasks involved with the occupation, it is necessary to determine what is meant by the term bookkeeper as it is considered by some to be synonymous with accountant and by others to be just a small part of the entire accounting function. Therefore, the definition is based on the Dictionary of Occupational Titles. This definition is included in the job description.

In analyzing the range of tasks a bookkeeper might perform, the writers have to consider the small office or company with only one bookkeeper doing all tasks to the large, multi-million dollar corporation in which one person would perform a small sub-tasks in the completion of the larger task.

Although an entry level bookkeeping clerk may need only a knowledge of the operation of a ten-key adding machine and basic arithmetic skills; beyond this entry level job, a firm understanding of the accounting cycle and accounting terminology is a necessary requirement for the job of bookkeeper.

It should also be noted that a bookkeeper should be able to perform repetitive tasks for extended periods of time and should be constantly aware of apparent discrepancies which are defined as errors common in bookkeeping (basic arithmetic mistakes, transposition of numbers, extension errors, and mistakes in recording names and/or figures).

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JOB DESCRIPTION

A bookkeeper* keeps records of financial transactions of establishment; verifies and enters details of transactions as they occur or in chronological order in account and cash journals from items, such as sales slips, invoices, check stubs, inventory records, and requisitions; summarizes details on separate ledgers, using adding machines, and transfers data to general ledger, balances books and compiles reports to show statistics, such as cash receipts and expenditures, accounts payable and receivable, profit and loss, and other items pertinent to the operation of a business; calculates employee wages from plant records or time cards and makes up checks or withdraws cash from bank for payment of wages; may prepare withholding, Social Security and other tax reports; may compute, type and mail monthly statements to customers; may complete books to, or through, trial balance; and may operate calculating and bookkeeping machines.

*Reference DICTIONARY OF OCCUPATIONAL TITLES P.66

Duty A Preparing Payroll

- 1 Prepare payroll register
- 2 Prepare payroll checks
- 3 Summarize payroll register

(TASK STATEMENT) PREPARE PAYROLL REGISTER

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY -- HAZARD
Payroll register Payroll records Time cards Adding machine or calculator Deduction tables Personnel files Employee earning records	List employees alphabetically on payroll register Transfer exemption information from payroll records to payroll register Put rate on payroll register Verify time cards Compute employee gross earnings Compute necessary deductions Compute net earnings Obtain approval of supervisor Compare dollar amounts and total hours to previous payroll periods for reasonableness Compute deductions as % of gross payroll and compare to previous periods Foot payroll register Post from payroll register to employee earning record Accumulate individual employee earning records	See Appendix
<u>DECISIONS</u> Determine if all employees are listed Determine if all gross earnings are correct Determine if all deductions are correct Determine if all net earnings are correct	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Transposition of numbers Extension errors Incorrect information listed

(TASK STATEMENT) PREPARE PAYROLL REGISTER

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Worker should have an understanding of adding, subtracting, multiplying and dividing all rational numbers Change mixed numbers to improper fractions Change percents to fractions and fractions to percents Find a percent of a number and what one percent one number is of another Numerical manipulation of formula involving three factors Worker needs basic understanding of rates and percents Worker should be aware of transposition errors in balancing function and methods of locating such errors
PERFORMANCE MODES	COMMUNICATIONS
Reading Listening Writing	<u>EXAMPLES</u> Follow instructions, eg. memos, procedures, etc. Follow general instructions Create and write internal reports <u>SKILLS/CONCEPTS</u> Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) PREPARE PAYROLL CHECKS

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TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Payroll register Payroll checks Check protector Check signer Adding machine or calculator Typewriter	Maintain numeric control of checks Type check Enter check number on payroll register Operate check protector Take checks to supervisor for approval Operate check signer Forward checks for distribution Foot payroll check information for agreement with payroll register	See Appendix
<u>DECISIONS</u> Determine if checks are properly prepared	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Transposition of numbers Incorrect information recorded

(TASK STATEMENT) PREPARE PAYROLL CHECKS

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Addition and subtraction of whole numbers Addition and subtraction of decimal fractions Sequential ordering Worker should be aware of transposition errors in the balancing function and methods of locating such errors
PERFORMANCE MODES	COMMUNICATIONS
Reading Listening Writing	<u>EXAMPLES</u> Follow instructions, eg. memos, procedures, etc. Follow general instructions Create and write internal reports <u>SKILLS/CONCEPTS</u> Comprehension, Process report/instructions-written and oral, Progress report -written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) SUMMARIZE PAYROLL REGISTER

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Payroll register Adding machine or calculator Chart of accounts	Foot all columns in payroll register Recap account distribution on gross salaries Make account distribution on all other columns Prepare journal entry Post to general ledger Prepare payroll accruals as necessary	See Appendix
<u>DECISIONS</u> Decide if register foots and cross foots	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Transposition of numbers Extension errors Incorrect information recorded

(TASK STATEMENT) SUMMARIZE PAYROLL REGISTER

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Addition and subtraction of whole numbers Locate by approximation rational numbers and intergers on the number line (sequential ordering) Worker should be aware of transposition errors in the balancing function and methods of locating such errors
COMMUNICATIONS	
<u>PERFORMANCE MODES</u>	<u>EXAMPLES</u>
Reading	Follow instructions, eg. memos, procedures, etc.
Listening	Follow general instructions
Writing	Create and write internal reports
<u>SKILLS/CONCEPTS</u>	
Comprehension, Process report/ instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression	

Duty B Preparing Cash Receipts

- 1 Inspect money orders and checks
- 2 Prepare deposit slips
- 3 Process cash and trade discounts
- 4 Summarize daily cash receipts
- 5 Post subsidiary receivable ledger

(TASK STATEMENT) INSPECT MONEY ORDERS AND CHECKS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Customer money orders and checks	Inspect for signature Inspect for proper date Inspect for endorsement	See Appendix
<u>DECISIONS</u> Determine if valid	<u>CUES</u> Customer name Apparent discrepancies	<u>ERRORS</u> Passing an invalid check or money order

(TASK STATEMENT) INSPECT MONEY ORDERS AND CHECKS

MATH - NUMBER SYSTEMS		SCIENCE	
		BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	
COMMUNICATIONS			
<u>PERFORMANCE MODES</u>		<u>EXAMPLES</u>	<u>SKILLS/CONCEPTS</u>
Reading		Follow instructions, eg. memos, procedures, etc.	Comprehension, Process report/ instructions-written and oral, Progress report-written and oral
Listening		Follow general instructions	Logic, Discriminate facts from non-facts, Concentration
Writing		Create and write internal reports	Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) PREPARE DEPOSIT SLIPS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Deposit slip Customer checks (cash) Adding machine or calculator	List checks on deposit slip Total checks Total cash Total checks and cash Record date Check deposit total with cash receipts Journal daily total for agreement Send to bank for deposit	See Appendix
<u>DECISIONS</u> Determine validity of deposit slip	<u>CUES</u> Checks endorsed properly Appropriate bank deposit slip used	<u>ERRORS</u> Invalid deposit slip

(TASK STATEMENT) PREPARE DEPOSIT SLIPS

(TASK STATEMENT)	PREPAKE DEPOSIT SLIPS	
SCIENCE		MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality		Addition and subtraction of whole numbers Addition and subtraction of decimal fractions Worker should be aware of transposition errors in the balancing function and methods of locating such errors
COMMUNICATIONS		
PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Follow instructions, eg. memos, procedures, etc.	Comprehension, Process report/ instructions-written and oral, Progress report-written and oral
Listening	Follow general instructions	Logic, Discriminate facts from non-facts, Concentration
Writing	Create and write internal reports	Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression
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(TASK STATEMENT) PROCESS CASH AND TRADE DISCOUNTS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Customer check Copy remittance advice Copy of company policy (re:discount) Calculator or ten key adding machine	Compute discounts Have discount approved by supervisor	See Appendix
<u>DECISIONS</u> Decide proper discount rate Decide if discount is correct	<u>CUES</u> Customer class Apparent discrepancies (shipping date, date of invoice, etc.)	<u>ERRORS</u> Too little or too much discount taken

(TASK STATEMENT) PROCESS CASH AND TRADE DISCOUNTS

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in re-call, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Worker should have an understanding of adding, subtracting, multiplying, and dividing all rational numbers Worker needs intuitive concepts of area and volume Rounding off decimals and whole numbers Changing percents to fractions and fractions to percents Finding a percent is a number and what percent one number is of another The use of these math principles would depend on product of company and method of production Measures of weight Measures of length Liquid and dry measures Ratio and proportion Worker should be aware of transposition errors in the balancing function and methods of locating such errors
PERFORMANCE MODES	COMMUNICATIONS
Reading Listening Writing Interpret	<u>EXAMPLES</u> Follow instruction, eg. memos, procedures, etc., interpret company policy, remittance advice Follow general instructions Create and write internal reports Company policy, Remittance advice, Follow instructions, eg. memos, <u>SKILLS/CONCEPTS</u> Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) SUMMARIZE DAILY CASH RECEIPTS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Validated deposit slips attached to remittance advices Cash receipts journal Adding machine or calculator Chart of accounts Customer checks	List all remittances Make account distribution in cash receipts journal Total daily cash receipts Compare daily cash receipts total to daily deposit slip Accumulate total receipts Accumulate total receipts by account number Compare total receipts and total receipts by account number Compare total monthly journal entries to total receipts by account number File daily deposit slips with remittance advices in proper file	See Appendix
<u>DECISIONS</u> Determine accuracy of summary	<u>CUES</u> Apparent discrepancies Customer recognition Account description	<u>ERRORS</u> Inaccurate information use in subsequent totals, summaries, reports

(TASK STATEMENT) SUMMARIZE DAILY CASH RECEIPTS

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Addition and subtraction of whole numbers Addition and subtraction of decimal fractions Reading and interpreting charts, tables, and/or graphs Worker should be aware of transposition errors in the balancing function and methods of locating such errors
COMMUNICATIONS	
PERFORMANCE MODES	EXAMPLES
Reading Listening Writing	<u>SKILLS/CONCEPTS</u> Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting, Clarity of expression

(TASK STATEMENT) POST SUBSIDIARY RECEIVABLE LEDGERS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Posting device Subsidiary ledgers Cash receipts journal Adding machine	Transfer cash receipts journal entries to subsidiary ledgers Total subsidiary ledgers Run cross check of subsidiary ledgers and daily cash receipts total Recognize filing system used in subsidiary ledgers Compare monthly total of subsidiary ledgers to general ledger	See Appendix
<u>DECISIONS</u> Determine agreement of subsidiary ledger to general ledger	<u>CUES</u> Apparent discrepancies Customer name Customer number	<u>ERRORS</u> Inaccurate information posted

(TASK STATEMENT)

POST SUBSIDIARY RECEIVABLE LEDGERS

SCIENCE		MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Addition and subtraction of whole numbers Addition and subtraction of decimal fractions Worker should be aware of transposition errors in the balancing function and methods of locating such errors	
	COMMUNICATIONS	
	<u>PERFORMANCE MODES</u> Reading Listening Writing	<u>EXAMPLES</u> Follow instructions, eg. memos, procedures, etc. Follow general instructions Create and write internal reports
		<u>SKILLS/CONCEPTS</u> Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

Duty C Recording Accounts Receivable

- 1 Verify source documents
- 2 Check invoices for customer credit
- 3 Prepare customer invoices
- 4 Summarize daily sales
- 5 Post accounts receivable subsidiary ledger
- 6 Research customer complaints
- 7 Credit accounts for returns and allowances
- 8 Age accounts
- 9 Prepare statements of customer account

(TASK STATEMENT) VERIFY SOURCE DOCUMENTS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Bills of lading Shipping report Customer purchase order Customer listing	Compare amounts on source documents for exactness Check for necessary approvals on documents Check for freight terms on documents	See Appendix
<u>DECISIONS</u> Determine accuracy and completeness of source document	<u>CUES</u> Apparent discrepancies Customer name and number	<u>ERRORS</u> Billing incorrect account or amount

(TASK STATEMENT) VERIFY SOURCE DOCUMENTS

SCIENCE		MATH - NUMBER SYSTEMS	
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality			
COMMUNICATIONS			
<u>PERFORMANCE MODES</u>	<u>EXAMPLES</u>	<u>SKILLS/CONCEPTS</u>	
Reading	Follow instructions, eg. memos, procedures, etc.	Comprehension, Process report/instructions-written and oral, Progress report-written and oral	
Listening	Follow general instructions	Logic, Discriminate facts from non-facts, Concentration	
Writing	Create and write internal reports	Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression	

COMMUNICATIONS

(TASK STATEMENT) CHECK INVOICES FOR CUSTOMER CREDIT

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
Customer invoices Approved customer credit list Subsidiary accounts receivable ledger Adding machine	Compare customer name on invoice of name in subsidiary ledger Add invoice amount to ledger account Compare subsidiary ledger account total to customer credit list for credit limitation	See Appendix
<u>DECISIONS</u> Determine if customer has exceeded credit limit	<u>CUES</u> Check for apparent discrepancies	<u>ERRORS</u> Over extended credit

(TASK STATEMENT)

CHECK INVOICES FOR CUSTOMER CREDIT

SCIENCE		MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality		Addition and subtraction of whole numbers Sequential ordering Worker needs to understand the properties of comparison (greater than/less than)
COMMUNICATIONS		
PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Follow instructions, eg. memos, procedures, etc.	Comprehension, Process report/instructions-written and oral, Progress report-written and oral
Listening	Follow general instructions	Logic, Discriminate facts from non-facts, Concentration
Writing	Create and write internal reports	Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) PREPARE CUSTOMER INVOICES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Invoices Adding machine or calculator Typewriter Price list Customer list Source documents (customer purchase order, shipping notice, etc.)	Type invoice Proofread for errors: Typing, Extension, Quantities, Totals, Price, Account distribution Shipping notations Maintain numeric control over invoices List invoices to sales register Obtain approval of completed invoices Send invoices to customer Disperse invoice copies to appropriate department Post to subsidiary ledger Prepare journal entry	See Appendix
<u>DECISIONS</u> Decide if invoice is correct and ready to mail	<u>CUES</u> Apparent discrepancies Typing errors	<u>ERRORS</u> Incorrect billing

(TASK STATEMENT)

PREPARE CUSTOMER INVOICES

MATH - NUMBER SYSTEMS	
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Changing mixed numbers to improper fractions Rounding off decimals and whole numbers Read and interpret charts, tables, and/or graphs Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal. The use of these math functions would depend on the product and production methods Measures of length Measures of weight Liquid and dry measures Worker should have an understanding of adding, subtracting, multiplying and dividing all rational numbers, also the concept of rate, percent, and proportion Worker should be aware of transposition errors in the balancing function and methods of locating such errors
COMMUNICATIONS	
<u>PERFORMANCE MODES</u> Reading Listening Writing	<u>EXAMPLES</u> Follow instructions, eg. memos, procedures, etc. Follow general instructions Create and write internal reports <u>SKILLS/CONCEPTS</u> Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) SUMMARIZE DAILY SALES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Customer invoices Accounts receivable subsidiary ledger <u>Chart of accounts</u> Adding machine Sales register	Total customer invoices Total sales register Compare total of invoices to total of sales register for agreement Recap sales register by account Prepare journal entries Compare total monthly journal entries to total sales by ac- count	See Appendix
<u>DECISIONS</u> Determine if journal entries are correct	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Inaccuracies in subsequent totals

(TASK STATEMENT) SUMMARIZE DAILY SALES

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Addition and subtraction of whole numbers Sequential ordering Worker should be aware of transposition errors in the balancing function and methods of locating such errors
COMMUNICATIONS	
<u>PERFORMANCE MODES</u>	<u>SKILLS/CONCEPTS</u>
Reading Listening Writing	Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression
<u>EXAMPLES</u>	
Follow instructions, eg. memos, procedures, etc. Follow general instructions Create and write internal reports	

(TASK STATEMENT) POST TO ACCOUNTS RECEIVABLE SUBSIDIARY LEDGER

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Posting device Subsidiary ledger Sales journal Adding machine	Transfer sales journal entries to subsidiary ledger Total subsidiary ledger Run cross check of subsidiary ledger Compute daily sales total Recognize filing system used in subsidiary ledger Compare monthly total of subsidiary ledgers to general ledger	See Appendix
<u>DECISIONS</u> Determine agreement of subsidiary ledger to general ledger	<u>CUES</u> Apparent discrepancies Customer name and number	<u>ERRORS</u> Transposition of numbers Incorrect information recorded

(TASK STATEMENT) POST TO ACCOUNTS RECEIVABLE SUBSIDIARY LEDGER

SCIENCE		MATH — NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Addition and subtraction of whole numbers Worker should have an understanding of adding, subtracting, multiplying, and dividing all rational numbers Worker should be aware of transposition errors in the balancing function and methods of locating such errors	
COMMUNICATIONS		
PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Follow instructions, eg. memos, procedures, etc.	Comprehension, Process report/instructions-written and oral, Progress report-written and oral
Listening	Follow general instructions	Logic, Discriminate facts from non-facts, Concentration
Writing	Create and write internal reports	Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) RESEARCH CUSTOMER COMPLAINTS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Customer correspondence file Adding machine or calculator Photo copy machine Note: The entire accounting department's equipment, facilities and records may be used in researching customer complaints	Review customer complaint Implement follow-up procedure Forward for final determination	See Appendix
<u>DECISIONS</u> Determine nature of complaint Determine follow-up procedure	<u>CUES</u> Location of customer folder in file	<u>ERRORS</u> Continued customer dissatisfaction

(TASK STATEMENT) RESEARCH CUSTOMER COMPLAINTS

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Changing mixed numbers to improper fractions Rounding off decimals and whole numbers Read and interpret charts, tables, and/or graphs Locate by approximation rational numbers and integers on the number line (sequential ordering) Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [The coding system used will vary according to company policy] Worker should have an understanding of adding, subtracting, multiplying and dividing all rational numbers The extent of math required will depend on the particular product described on the invoice Worker have awareness of the metric system Worker should be aware of transposition errors in the balancing function and methods of locating such errors
COMMUNICATIONS	
PERFORMANCE MODES	EXAMPLES
Reading Listening Writing	<u>SKILLS/CONCEPTS</u> Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) CREDIT ACCOUNTS FOR RETURNS AND ALLOWANCES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Notice of return from receiving dept. Customer subsidiary ledgers Credit memorandum form Chart of accounts Price list Approval notice from supervisor Adding machine Typewriter	Type credit memo Proofread for errors: Typing, Extension, Quantities, Totals, Price, Account distribution, Receiving notations Maintain numeric control over credit memo List credit memo in sales register Obtain approval of completed credit memo Send credit memo to customer Disperse credit memo copies to appropriate departments Post to subsidiary ledger Prepare journal entry	See Appendix
<u>DECISIONS</u> Decide if credit memo is correct Decide if credit memo is ready to mail	<u>CUES</u> Apparent discrepancies Typing errors	<u>ERRORS</u> Issue too much or too little credit

(TASK STATEMENT)

CREDIT ACCOUNTS FOR RETURNS AND ALLOWANCES

SCIENCE		MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE	Worker must be accurate, proficient, precise in recall and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Changing, mixed numbers to improper fraction Rounding off decimals and whole numbers Read and interpret charts, tables, and/or graphs Locate by approximation rational numbers and integers on the number line (sequential ordering) Worker should have an understanding of adding, subtracting, multiplying and dividing all rational numbers The extent of math required will depend on the particular product described on the invoice Worker should have awareness of the metric system Worker should be aware of transposition errors in the balancing function and methods of locating such errors The use of these math functions would depend on the product and production methods Measures of length Measures of weight Liquid and dry measures Symbols and coding system
COMMUNICATIONS		
PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Follow instructions, eg. memos, procedures, etc.	Comprehension, Process report/instructions-written and oral, Progress report-written and oral
Listening	Follow general instructions	Logic, Discriminate facts from non-facts, Concentration
Writing	Create and write internal reports	Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

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(TASK STATEMENT) AGE ACCOUNTS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Customer subsidiary ledgers Adding machine or calculator Typewriter Aged account form	Review each customer account Recap individual balance by in-voice date Summarize recaps Type summary on aged-account form Total summary Compare summary and general ledger	See Appendix
<u>DECISIONS</u> Determine aging category	<u>CUES</u> Due date [30-60 days, 60-90 days]	<u>ERRORS</u> Incorrect information recorded due to slow data processing system: Errors or unneeded reminders may be sent to people who have paid

(TASK STATEMENT) AGE ACCOUNTS

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Addition and subtraction of whole numbers Multiplication and division with whole numbers Finding a percent of a number and what percent one number is of another Measure of time and speed [only in relation to time (days)] Read and interpret charts, tables, and/or graphs Locate by approximation rational numbers and integers on the number line (sequential ordering) Worker needs to understand the properties of comparison (greater than/less than) Worker should be aware of transposition errors in the balancing function and methods of locating such errors
PERFORMANCE MODES	COMMUNICATIONS
Reading Listening Writing	<u>EXAMPLES</u> Follow instructions, eg. memos, procedures, etc. Follow general instructions Create and write internal reports <u>SKILLS/CONCEPTS</u> Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

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(TASK STATEMENT) PREPARE STATEMENTS OF CUSTOMER ACCOUNT

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Typewriter Subsidiary ledgers Statement form Adding machine Photo copy machine Note: Statement would be typed if photo copy machine were not available	Photo copy ledger card Send photo copy to customer Foot statements Check statements agreement with general ledger	See Appendix
<u>DECISIONS</u> Determine agreement of statement with general ledger	<u>CUES</u> Apparent mistakes	<u>ERRORS</u> Incorrect information recorded

(TASK STATEMENT) PREPARE STATEMENTS OF CUSTOMER ACCOUNT

SCIENCE		MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality		Addition and subtraction of whole numbers Addition and subtraction of decimal fraction Worker needs to understand the properties of comparison (greater than/less than) The extent of math required will depend on the particular product described on the invoice Worker should have awareness of the metric system Worker should have an understanding of adding, subtracting, multiplying and dividing all rational numbers Worker should be aware of transposition errors in the balancing function and methods of locating such errors
COMMUNICATIONS		
PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Follow instructions, eg. memos, procedures, etc.	Comprehension, Process report/ instructions-written and oral, Progress report-written and oral
Listening	Follow general instructions	Logic, Discriminate facts from non-facts, Concentration
Writing	Create and write internal reports	Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

Duty D Reconciling Bank Statement

- 1 Maintain cash control
- 2 Prepare bank reconciliation

(TASK STATEMENT) MAINTAIN CASH CONTROL

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Daily cash receipts report Daily cash disbursements report Adding machine Cash control log	Enter daily cash receipts in cash control log Enter daily cash disbursements in cash control log Foot the control At end of month compare cash control log with general ledger for accuracy	See Appendix
<u>DECISIONS</u> Determine if cash balances are adequate	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Arithmetic errors: Basic arithmetic mistakes, transposition of numbers, extension errors, and mistakes in recording names and/or figures

(TASK STATEMENT) MAINTAIN CASH CONTROL

SCIENCE		MATH - NUMBER SYSTEMS	
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality		Addition and subtraction of whole numbers Worker needs to understand the properties of comparison (greater than/less than) Worker should be aware of transposition errors in the balancing function and methods of locating such errors	
COMMUNICATIONS			
<u>PERFORMANCE MODES</u>		<u>EXAMPLES</u>	<u>SKILLS/CONCEPTS</u>
Reading		Follow instructions, eg. memos, procedures, etc.	Comprehension, Process report/ instructions-written and oral, Progress report-written and oral
Listening		Follow general instructions	Logic, Discriminate facts from non-facts, Concentration
Writing		Create and write internal reports	Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) PREPARE BANK RECONCILIATION

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Bank statement Cash receipts journal Cash disbursements journal Adding machine Typewriter Cash control log General ledger Prior bank reconciliations	Compare cash receipts to bank statement Compare cash disbursements journal to canceled checks Inspect checks for: Erasures, Correct date, Correct amount, Correct payee, Authorized signature Prepare deposits in transit and outstanding check list Prepare journal entry for bank service charges and other miscellaneous adjustments Adjust cash control to reconciled bank balance Type bank reconciliation File bank reconciliation Compare cash receipts to mail opener log	See Appendix
<u>DECISIONS</u> Determine if service charges and other miscellaneous charges are correct	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Over or under charged

(TASK STATEMENT) PREPARE BANK RECONCILIATION

(TASK STATEMENT) PREPARE BANK RECONCILIATION		MATH – NUMBER SYSTEMS	
SCIENCE	BEHAVIORAL SCIENCE: Worker must be accurate, precise in recall, and be able to stay current in job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Addition and subtraction of whole numbers Addition and subtraction of decimal fractions Locate by approximation realational numbers and integers on the number line (sequential ordering) Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [the coding system used will vary according to company policy] Worker needs to understand the properties of comparison (greater than/less than) Worker should be aware of transposition errors in the balancing function and methods of locating such errors	
COMMUNICATIONS			
PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS	
Reading	Follow instructions, eg. memos, procedures, etc.	Comprehension, Process report/instructions-written and oral, Progress report-written and oral	
Listening	Follow general instructions	Logic, Discriminate facts from non-facts, Concentration	
Writing	Create and write internal reports	Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression	

Duty E Maintaining Inventory Control Records

- 1 Log all purchase orders
- 2 Maintain raw materials inventory records
- 3 Update inventory records

(TASK STATEMENT) LOG ALL PURCHASE ORDERS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Purchase orders Purchase order log	List purchase orders in numeric or chronological order File purchase orders Review purchase orders to pull unfilled orders	See Appendix
<u>DECISIONS</u> Determine unfilled orders	<u>CUES</u> Purchase orders	<u>ERRORS</u> Stock runs short

(TASK STATEMENT) LOG ALL PURCHASE ORDERS

SCIENCE		MATH - NUMBER SYSTEMS	
EHAVIORAL SCIENCE Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality		Locate by approximation rational numbers and integers on the number line (sequential ordering) Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [the coding system used will vary according to company policy]	
COMMUNICATIONS			
<u>PERFORMANCE MODES</u>		<u>EXAMPLES</u>	<u>SKILLS/CONCEPTS</u>
Reading	Follow instructions, eg. memos, procedures, etc. Follow general instructions Create and write internal reports	Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression	
Listening			
Writing			

(TASK STATEMENT) MAINTAIN RAW MATERIALS INVENTORY RECORDS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Source documents [purchase order, receiving notice, invoice] Adding machine Inventory control device [card system, computer, worksheet]	Compare source documents according to: Quantity Freight terms Price Update raw materials inventory File inventory control device	See Appendix
<u>DECISIONS</u> Determine time to update inventory	<u>CUES</u> Office policy	<u>ERRORS</u> Raw materials run short

(TASK STATEMENT) MAINTAIN RAW MATERIALS INVENTORY RECORDS

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility and confidentiality	Addition and subtraction of whole numbers Multiplication and division with whole numbers Reduction of fractions Addition and subtraction of proper fractions Multiplication and division of proper and improper fractions Changing mixed numbers to improper fractions Addition and subtraction of decimal fractions Multiplication and division of decimal fractions Rounding off decimals and whole numbers Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [the coding system used will vary according to company policy] Worker should have an understanding of adding, subtracting, multiplying, and dividing all rational numbers Worker should be aware of transposition of errors in the balancing function and methods of locating such errors
COMMUNICATIONS	
<u>PERFORMANCE MODES</u>	<u>EXAMPLES</u>
Reading	Follow instructions, eg. memos, procedures, etc.
Listening	Follow general instructions
Writing	Create and write internal reports
<u>SKILLS/CONCEPTS</u>	
Comprehension, Process report/ instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression	

(TASK STATEMENT)

UPDATE INVENTORY RECORDS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Production records Adding machine or calculator Inventory control devices Shipping records Store requisitions	Verify mathematics on production records Relieve raw materials to work in process via store requisitions Relieve work in process to finished goods inventory from production records Relieve finished goods inventory from production and shipping records Prepare journal entries to adjust books to perpetual inventory records Compare physical counts to perpetual inventory Make necessary adjustments to perpetual inventory Prepare journal entry to adjust books to physical count	See Appendix
<u>DECISIONS</u> Determine accuracy of figures and information	<u>CUES</u> Apparent discrepancies Part numbers Part names	<u>ERRORS</u> Large discrepancies between figures and count

(TASK STATEMENT) UPDATE INVENTORY RECORDS

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility and confidentiality	Math required would depend on product and production methods [lumber would need linear measurements] Changing mixed numbers to improper fractions; rounding off decimals and whole numbers; changing percents to fractions and fractions to percents; finding a percent of a number and what percent one number is of another; Ratio and proportion Measures of length, weight, temperature, liquid and dry Solution of problems involving numerical and literal algebraic expressions; algebraic multiplication of two monomials and polynomials with exponents; manipulation of formula involving three factors Depending on product: determination of area of triangles and rings; of area, perimeter and diagonals of polygons with more than four sides, and of quadrilaterals; of area and circumference of circles; of area and volume of rectangular cube and right triangular prisms; of volume of cylinders; and of the surface and volume of a sphere
COMMUNICATIONS	COMMUNICATIONS
PERFORMANCE MODES	EXAMPLES
Reading Listening Writing	<u>SKILLS/CONCEPTS</u> Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

Duty F Preparing Accounts Payable

- 1 Determine propriety of invoice
- 2 Prepare voucher
- 3 Issue debit memorandums

(TASK STATEMENT) DETERMINE PROPRIETY OF INVOICES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Invoices Calculator Receiving report Purchase orders Company policy statement	Receive invoices and check extensions Compare amounts on invoices, receiving report and purchase order Obtain appropriate invoice approval according to directions on company policy statement Route copy of invoice to inventory control	See Appendix
<u>DECISIONS</u> Determine if goods and services have been rendered Determine if invoice is properly priced	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Over or under payment

(TASK STATEMENT) DETERMINE PROPRIETY OF INVOICE

SCIENCE		MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality		Changing mixed numbers to improper fractions; rounding off decimals and whole numbers; changing percents to fractions and fractions to percents; finding a percent of a number and what percent one number is of another Measures of length, weight, temperature, liquid and dry Solution of problems involving numerical and literal algebraic expressions; algebraic multiplication of two monomials and polynomials with exponents; manipulation of formula involving three factors Depending on product: determination of area of triangles and rings; of circumference and area of circles; of area and volume of rectangular, cube and right triangular prisms; of the surface and volume of a sphere Ratio and proportion; Given a coding system, recognize and identify each unit involved by assigning necessary symbols, literal and numerical [the coding system used will vary according to company policy] Method required would depend on product/production method
	COMMUNICATIONS	
	PERFORMANCE MODES	EXAMPLES
Reading		Follow instructions, e.g., memos procedures, etc.
Listening		Follow general instructions
Writing		Create and write internal reports
		SKILLS/CONCEPTS
		Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discrimination of facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expressions

(TASK STATEMENT) PREPARE VOUCHER

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Vouchers Voucher register Invoices Adding machine Typewriter Chart of accounts	Type voucher with account description Determine account distribution Obtain voucher approval Maintain numeric control of vouchers List vouchers by voucher number Summarize daily totals of voucher list and vouchers Compare totals of vouchers and list Enter daily summary in accounts payable control File vouchers by due date Foot voucher register Recap voucher register by account no. Compare voucher register totals and voucher totals Prepare monthly journal entries Compare accounts payable control and general ledger Prepare trial balance of unpaid vouchers to acc'ts payable general ledger	See Appendix
<u>DECISIONS</u> Determine accuracy of voucher Determine if controls balance	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Inaccurate information recorded

(TASK STATEMENT) PREPARE VOUCHER

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE Worker must accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Addition and subtraction of whole numbers Read and interpret charts, tables, and/or graphs Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [the coding system used will vary according to company policy] Worker should be aware of transposition errors in the balancing function and methods of locating such errors
PERFORMANCE MODES	COMMUNICATIONS
Reading Listening Writing	<u>EXAMPLES</u> Follow instructions, eg. memos, procedures, etc. Follow general instructions Create and write internal reports <u>SKILLS/CONCEPTS</u> Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) ISSUE DEBIT MEMORANDUMS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Debit memorandum form Typewriter Shipping notice Adding machine of calculator Notice of invoice correction Source documents [invoice, shipping, order] Chart of accounts	Receive notice of discrepancy and/or shipping order Maintain numeric control of debit memo Type debit memos (including account distribution); proofread memos Obtain memo approval List memos by memo number (list becomes purchase returns and allowances journal) Summarize daily totals of journal and memos Compare totals of journal and memos Enter daily summary in accounts payable control; file memos Foot purchase returns and allowances journal Recap journal totals and memo totals Compare journal totals and memo totals Prepare monthly journal entries Compare accounts payable control and general ledger	See Appendix
<u>DECISIONS</u> Determine accuracy of memo Determine if controls balance	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Inaccurate information recorded

(TASK STATEMENT) ISSUE DEBIT MEMORANDUMS

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Changing mixed numbers to improper fractions Addition and subtraction of decimal fractions Rounding off decimals and whole numbers Changing percents to fractions and fraction to percents Finding a % of a number and what % one number is of another Math required would depend on product and production method Measures of length, weight, temperature, liquid & dry Solutions of problems involving numerical algebraic and literal algebraic expressions; algebraic multiplication of two monomials & polynomials with exponents; manipulation of formula involving three factors Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [the coding system used will vary according to company policy] Worker should have an understanding of adding, subtracting multiplying and dividing all rational numbers and be aware of errors in the balancing function & methods of locating such errors
PERFORMANCE MODES	COMMUNICATIONS
Reading Listening Writing	EXAMPLES Follow instructions, e.g., memos, procedures, etc. Follow general instructions Create and write internal reports SKILLS/CONCEPTS Comprehension, Process report/instructions- written and oral, Progress report- written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

Duty G Performing Cash Disbursements Function

- 1 Verify approved invoices
- 2 Prepare check

(TASK STATEMENT) VERIFY APPROVED INVOICES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Invoices Voucher	Check for approval of invoice and voucher Make certain bill is due	See Appendix
<u>DECISIONS</u> Determine if bill is due and discount is possible	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Late payment Loss of discount

(TASK STATEMENT)

· VERIFY APPROVED INVOICES

MATH - NUMBER SYSTEMS	
SCIENCE BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Worker needs to understand the properties of comparison (greater than/less than) Worker should have an understanding of adding, subtracting, multiplying and dividing all rational numbers, also the concept of rate, percent, and proportion The worker should develop the skill of estimating amounts as well as the ability to find accurate totals
COMMUNICATIONS	
PERFORMANCE MODES Reading Listening Writing	EXAMPLES Follow instructions, eg. memos, procedures, etc. Follow general instructions Create and write internal reports SKILLS/CONCEPTS Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression

(TASK STATEMENT) PREPARE CHECK

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Approved invoice and voucher Checkbook Typewriter Check protector	Maintain numeric control of checks Type check Proofread check, obtain approval Cancel voucher and invoice (stamp paid, check no., and date) Obtain signature on check File invoice and voucher Summarize amount of checks written for cash control and accounts payable control List written checks by date (cash disbursements register) Sub-total list and agree to check summary Send checks to customer Summarize monthly disbursements Prepare monthly journal entries Compare total monthly journal entries and total cash disbursements	
<u>DECISIONS</u> Determine if check is properly prepared and ready for mail	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Inaccurate information recorded

(TASK STATEMENT) PREPARE CHECKS

SCIENCE	MATH — NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility and confidentiality	Addition and subtraction of whole numbers Addition and subtraction of decimal fractions Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [the coding system used will vary according to company policy] Worker should be aware of transposition errors in the balancing function and methods of locating such errors
COMMUNICATIONS	
PERFORMANCE MODES	EXAMPLES
Reading Listening Writing	<u>SKILLS/CONCEPTS</u> Comprehension, process report, instructions-written and oral, progress report-written and oral Logic, discriminate facts from non-facts, concentration Penmanship (legibility), spelling, vocabulary-general/technical (accounting), clarity of expression

Duty H Assist in Preparation of Financial Statements

- 1 Post all journal entries to general ledger
- 2 Assist in preparing financial statements and government reports

(TASK STATEMENT) POST ALL JOURNAL ENTRIES TO GENERAL LEDGER.

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY - HAZARD
Posting device Journals Cash receipts Cash disbursements Sales Purchases Accounts Receivable Accounts Payable Payroll General Standard Meter General ledger Adding machine	Post entries of journal to general ledger Make standard journal entries [depreciation, amortization] Post standard journal entries to general ledger Make general journal entries Post general journal to general ledger Foot general ledger Review each account in terms of relative propriety Prepare trial balance Prepare memo on accounts-explaining unusual or material fluctuations	See Appendix
<u>DECISIONS</u> Determine which accounts have unusual or material fluctuations Determine if trial balance balances	<u>CUES</u> Apparent discrepancies	<u>ERRORS</u> Incorrect entries

(TASK STATEMENT) POST ALL JOURNAL ENTRIES TO GENERAL LEDGER

SCIENCE		MATH - NUMBER SYSTEMS	
BEHAVIORAL SCIENCE: Worker must be accurate, proficient, precise in recall, and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Addition and subtraction of whole numbers Multiplication and division with whole numbers [if transposition error] Worker should be aware of transposition errors in the balancing function and methods of locating such errors		
COMMUNICATIONS			
PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS	
Reading	Follow instructions, eg. memos, procedures, etc.	Comprehension, Process report/instructions-written and oral, Progress report-written and oral	
Listening	Follow general instructions	Logic, Discriminate facts from non-facts, Concentration	
Writing	Create and write internal reports	Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression	

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(TASK STATEMENT)

ASSIST IN PREPARING FINANCIAL STATEMENTS, INTERNAL AND GOVERNMENT REPORTS

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TOOLS, EQUIPMENT, MATERIALS,
OBJECTS ACTED UPON

Government report forms (local,
state, federal)
Trial balance
Adding machine or calculator
Typewriter
Previous financial reports
General ledger
Ruler

PERFORMANCE KNOWLEDGE

Group accounts according to financial statements classification
Prepare the re-classification journal entries
Post reclassification entries to the trial balance
Forward information to supervisor for final preparation of financial statements and government reports
Compute financial ratios as requested
Analyze non-current balance sheet accounts for use in S/A funds
Computing each P and L line item as percent of sales

SAFETY - HAZARD

See Appendix

DECISIONS

What reclass entries are necessary
Determine what is current and what is non-current on balance sheet
Material changes in ratios

CUES

Apparent discrepancies

ERRORS

Transposition of numbers
Extension errors
Incorrect

75

(TASK STATEMENT) ASSIST IN PREPARING FINANCIAL STATEMENTS, INTERNAL AND GOVERNMENT REPORTS

SCIENCE	MATH - NUMBER SYSTEMS
BEHAVIORAL SCIENCE: Worker must be accurately proficient, precise in recall and be able to stay current with the job; as well as display the following personality traits: honesty, reliability, perseverance, integrity, loyalty, adaptability, flexibility, and confidentiality	Rounding off decimals and whole numbers Changing percents to fraction and fractions to percents Finding a percent of a number and what percent one number is of another Worker needs to understand the properties of comparison (greater than/less than) Worker should have an understanding of adding, subtracting, multiplying, and dividing all rational numbers Worker should be aware of transposition errors in the balancing function and methods of locating such errors
COMMUNICATIONS	
<u>PERFORMANCE MODES</u>	<u>EXAMPLES</u>
Reading	Follow instructions, eg. memos, procedures, etc.
Listening	Follow general instruction
Writing	Create and write internal reports
<u>SKILLS/CONCEPTS</u>	
Comprehension, Process report/instructions-written and oral, Progress report-written and oral Logic, Discriminate facts from non-facts, Concentration Penmanship (legibility), Spelling, Vocabulary-general/technical (accounting), Clarity of expression	

APPENDIX

OFFICE SAFETY HAZARDS

Any major mistakes made in the bookkeeping phase of the accounting system or deviations from the accounting procedure may cause the company serious financial difficulties.

1. SAFTEY: Always turn machine off when finished operating it
HAZARD: Can cause fire, Electric motor may burn up
2. SAFTEY: Keep long hair tied back when operating equipment
HAZARD: Hair may become caught in machine causing injury
3. SAFTEY: Do not overload circuit
HAZARD: Electrical shock, Possible fire, May blow fuses (Circuit breaker)
4. SAFTEY: Do not stack material too high
HAZARD: The material may fall over causing injury to an individual and damage the stock
5. SAFTEY: Always close desk and file drawers
HAZARD: Walking into an open drawer can cause personal injury
6. SAFTEY: Do not use too many extention cords
HAZARD: Electric shock, Fire
7. SAFTEY: Avoid sharp desk corners
HAZARD: Personal injury, Ruins clothes
8. SAFTEY: Do not open top two drawers of a file cabinet
HAZARD: The file cabinet may tip over
9. SAFTEY: Do not use broken chairs
HAZARD: Personal injury

APPENDIX (CONTINUED)

10. SAFTEY: Do not attempt to repair machine while it is turned on
HAZARD: Personal injury, Further distruction of equipment
11. SAFTEY: Do not wear hanging jewelry while operating office equipment
HAZARD: Jewelry may become entangled in equipment causing personal injury
12. SAFTEY: Use properly grounded electrical cords
HAZARD: Electric shock, Fire
13. SAFTEY: Leave mechanical repair for qualified people
HAZARD: May cause further distruction of equipment, Personal injury
14. SAFTEY: Be careful of food and drink at work station
HAZARD: May spill or be dropped into machine causing damage to equipment,
May spill or drop on completed work causing work to be redone, Electrical
shock may result from spilling liquid into machine
15. SAFTEY: Beware of old wooden office equipment and furniture
HAZARD: Personal injury (Splinters), Ruined clothes
16. SAFTEY: Beware of razor blades and other sharp objects in desk drawers
HAZARD: Personal injury
17. SAFTEY: Turn power off on all electrical equipment during electrical storms
HAZARD: Equipment being struck by lightning
18. SAFTEY: Be aware of safety procedures in office (re. Fire, tornado,
hurricanes, bomb scares, floods, etc.)
HAZARD: Improper actions causing personal injury
19. SAFTEY: Beware of loose carpet
HAZARD: Tripping causing personal injury